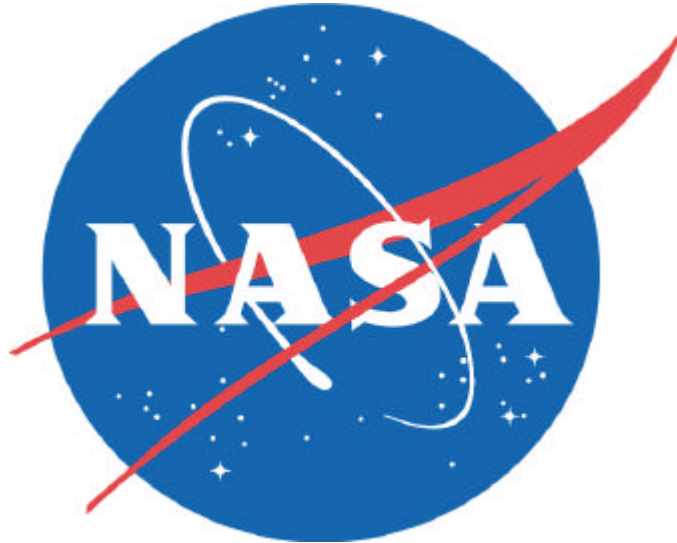


Responsible Office: CFO Resources Analysis Division  
Subject: Budget Execution



## OFFICE OF THE CHIEF FINANCIAL OFFICER

### Office Work Instruction

# **BUDGET EXECUTION**

Approved by:

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ARNOLD G. HOLZ  
CHIEF FINANCIAL OFFICER

January 9, 2001

Responsible Office: CFO Resources Analysis Division  
Subject: Budget Execution

## DOCUMENT HISTORY LOG

<u>Status</u> <u>(Baseline/</u> <u>Revision/</u> <u>Canceled)</u>	<u>Document</u> <u>Revision</u>	<u>Effective</u> <u>Date</u>	<u>Description</u>
Baseline		February 4, 2000	
Administrative Change	Baseline	May 5, 2000	Administrative corrections made to procedure 6.3.3 to increase clarity to procedure 6.9 and 6.10 to correct numerical error.
Administrative Change	Baseline	May 23, 2000	Administrative change made to Section 7.0 to reflect NPG 1441.1C revision to retention and disposition for Schedule 7, Item 24.A.1.
Revision	A	January 9, 2001	3.0 - Added definitions for BRPA and OMB. Redesignated first Congressional Operating Plan phase as the Initial Internal Operating Plan.  5.0 & 6.0 - Modified Flowchart and Procedure sections to clarify sequence of events from development of Initial Internal Operating Plan to receipt of final appropriations and subsequent development of Congressional Operating Plans. Also, provided additional clarity for process to implement the Internal Operating Plan (Baseline Flow/Step 6.3, Revision 1 Flow/Step 6.6).

## **1.0 Purpose**

The purpose of this OWI is to document the process for implementing the Agency's budget within the Office of the Chief Financial Officer. Ensuring the proper and effective use of resources entrusted to the Agency by the Administration, Congress, and other customers is critical to the Agency achieving its mission. The OWI describes what is to be accomplished by the process.

The Chief Financial Officer is responsible for the overview and financial management of Agency resources relating to programs and operations, including all resources aspect of the planning, programming, and budgeting process. Budget execution is a resources aspect of the budgeting process. He is also responsible for establishing funds control for the Agency. The allocation of resources within appropriations available to the Agency is a critical funds control element.

## **2.0 Scope and Applicability**

### **2.1 SCOPE**

This work instruction describes procedures for the budget execution process at the Agency level. This process is continuous. Three fiscal years appropriations are being executed during each fiscal year (appropriation accounts are available for obligation for one, two, or three years). In addition, parts of the appropriations received for construction of facilities activities are available until expended. For each account, there is also a five-year period after expiration for new obligations that it is available for obligation adjustments. After this five-year period, appropriation accounts are closed and any obligations or adjustments to obligations that would have been properly chargeable to that appropriation may be paid from an unexpired appropriation that is available for obligation for the same purpose as the closed account. Payments of obligations against canceled appropriations are made from current year appropriations.

### **2.2 APPLICABILITY**

This OWI is maintained by and applies to the Office of the Chief Financial Officer. It covers the procedures performed within this office to carry out the Chief Financial Officer's budget execution responsibilities. The process involves establishing funds controls for budget execution phases, issuing resources authority to Resources Management Offices, allotting of funding to Centers by appropriation within the controls to cover the resources issued, issuing reports of activity to date, and monitoring the use of the funds.

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### 3.0 Definitions

- | #    | Item and Definition   |
|------|---|
| 3.1  | <u>Allotment Authorization (NF 504)</u> – Form used by the Chief Financial Officer's office to allocate appropriated and reimbursable funding to Centers by appropriation and fiscal year.  |
| 3.2  | <u>BA</u> – Budget Analyst in Budget Control section of Code BR   |
| 3.3  | <u>BP</u> – Program Analyst in Budget Control section of Code BR  |
| 3.4  | <u>BR</u> – Code Designation for Resources Analysis Division of Headquarters Code B   |
| 3.5  | <u>BRPA</u> – Code BR Program Analyst   |
| 3.6  | <u>CARAB</u> - Chief of the Accounting, Reporting and Analysis Branch, Code BFB   |
| 3.7  | <u>Central Resources Control System (CRCS)</u> - Database used by the Agency's Chief Financial Officer's Office for budget control by establishing resources plans for all levels; resources authority and allotment authorization cannot be released in excess of these levels. It provides for control of the Agency's appropriations as they are received, within the Congressional Operating Plan, within the Internal Operating Plan and at the Resources Management Office level. Subauthorization of funding between NASA Centers is also controlled by ensuring that amounts planned for subauthorization to other NASA Centers do not exceed the amount the Center is expected to receive from Headquarters for each Unique Project Number/Facility Project Number (UPN/FPN).<br><br>Resources Authority Warrants (NF 506 and 506R) for both the Appropriated and Reimbursable Program are created in this system and upon approval their values are added to the database. Allotment Authorizations (NF 504's) are also created in the system and added to the database upon certification. |
| 3.8  | <u>Conference Report</u> - Annual report which the Appropriations Committees issue after reaching agreement on the content and amount of funding to be included in the Appropriations Bill which will be submitted to the full House and the full Senate for approval. When both houses approve content and amounts, the bill is sent to the President for approval.  |
| 3.9  | <u>Congressional Operating Plan (COP)</u> – The Administrator approves the initial Congressional Operating Plan after OMB concurrence is obtained and submits to the Congressional Appropriations Committees each fiscal year after the appropriations act has been approved. The Congressional Operating Plan specifies by program, project, or activity the resources approved for allocation for the current fiscal year. When programs and schedule changes require the reallocation of resources, a revised COP is developed and sent to the Appropriations Committee for agreement for transfers between programs and activities exceeding an identified amount.  |
| 3.10 | <u>Congressional Operating Plan Phases</u> - The phases of NASA budget execution are: <ul style="list-style-type: none"><li>- Initial Internal Operating Plan - the submission to Congress in the budget year (i.e. for FY 2001, FY 2001 Budget submission in February 2000) provides for development of the initial Internal Operating Plan.</li><li>- Appropriations Received - the appropriations received from Congress in response to our budget submission</li><li>- Initial Congressional Operating Plan - the first Congressional Operating Plan for a given fiscal year's funding that the NASA Administrator submits to Congress after enactment of appropriations for the fiscal year</li><li>- Second and subsequent Congressional Operating Plans - the second and subsequent operating plans the Administrator submits to Congress for a specific fiscal year's funding.</li></ul>  |

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#	Item and Definition
3.11	<u>Dir BR</u> - Director of Code B Resources Analysis Division (BR)
3.12	<u>FACS Database</u> – Agency database that contains resources release data, commitments, obligations, costs and disbursements by UPN/FPN, program year, and fiscal year.
3.13	<u>Institutional Program Offices (IPO)</u> - Enterprise Offices within NASA Headquarters that, in addition to program responsibilities, are assigned oversight responsibilities for the institutional elements at specific Centers.
3.14	<u>Internal Operating Plan (IOP)</u> - Level at which the Agency Chief Financial Officer issues resources authority to Resources Management Offices for allocation to NASA Centers for the procurement of goods and services to implement NASA's aeronautics and space programs. The IOP is comprised of Unique Project or Unique Facility Project (UPN/FPN) numbers that are set up through the Agency-Wide Coding Structure (AWCS) to relate to specific budget and NASA Operating Plan lines.
3.15	<u>OMB</u> - Office of Management and Budget
3.16	<u>Resources Authority Warrant (NF 506 for Appropriated Program and 506R for Reimbursable Program)</u> - Forms used by the Agency Chief Financial Officer's Office to release resources authority by UPN/FPN to Resources Management Offices. They allocate to Centers on Resources Authority Warrant (NF 506A for Appropriated Program and NF 506A-R for Reimbursable Program). The forms approved by the CFO are also used to document the planned resources authority amounts included in each Congressional Operating Plan line and Internal Operating Plan line within the current budget execution phase. It also can provide specific budget execution guidance in the "Remarks" section.
3.17	<u>Resources Authority Warrant (NF 506A for Appropriated Program and 506A-R for Reimbursable Program)</u> - Forms used by the Headquarters Resources Management Offices and the Resources Analysis Division to allocate resources authority by UPN/FPN to NASA Centers on Resources Authority Warrant [NF 506A for the Appropriated (Direct) Program and NF 506A-R for the Reimbursable Program]. The NF 506A is also used to subauthorize appropriated resources authority between NASA Centers.
3.18	<u>Resources Management Offices (Program Offices)</u> – Offices within Headquarters given responsibility for formulating and executing the Agency's budget. They are responsible for monitoring progress and identifying changes required for execution as a result of program and schedule changes. These offices are issued Resources Authority Warrants (NF 506) by the NASA Chief Financial Officer. They then allocate this funding to NASA Centers on Resources Authority Warrants (NF 506A). They are also responsible for providing planning data for resources authority distribution to centers (direct appropriations, anticipated reimbursements, and direct subauthorizations). This data is used by the Resources Analysis Division to issue Allotment Authorizations, NF 504, to Centers.
3.19	<u>Standard Form 132 (SF 132)</u> , Apportionment and Reapportionment Schedule – Office of Management and Budget (OMB) form used by federal agencies to request apportionment or reapportionment of each appropriation or fund account. It is approved by OMB and limits the obligations that may be incurred for each account.
3.20	<u>Standard Form 133 (SF 133)</u> Report on Budget Execution - OMB form used by federal agencies to provide current data quarterly on the status of each open Treasury account (except deposit fund accounts).
3.21	<u>Status of Approved Programs Database (SAP Database)</u> – Agency database that contains planning values for resources authority and resources authority values issued for 506, 506R, 506A, and 506A-R issued to Resources Management Offices and to the Centers. This database is updated each month by the Resources Analysis Division; and then is

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#	Item and Definition
	used by the Financial Management Division as input for these values to the FACS database.

3.22 UPN/FPN – Unique Project Number/Facility Project Number

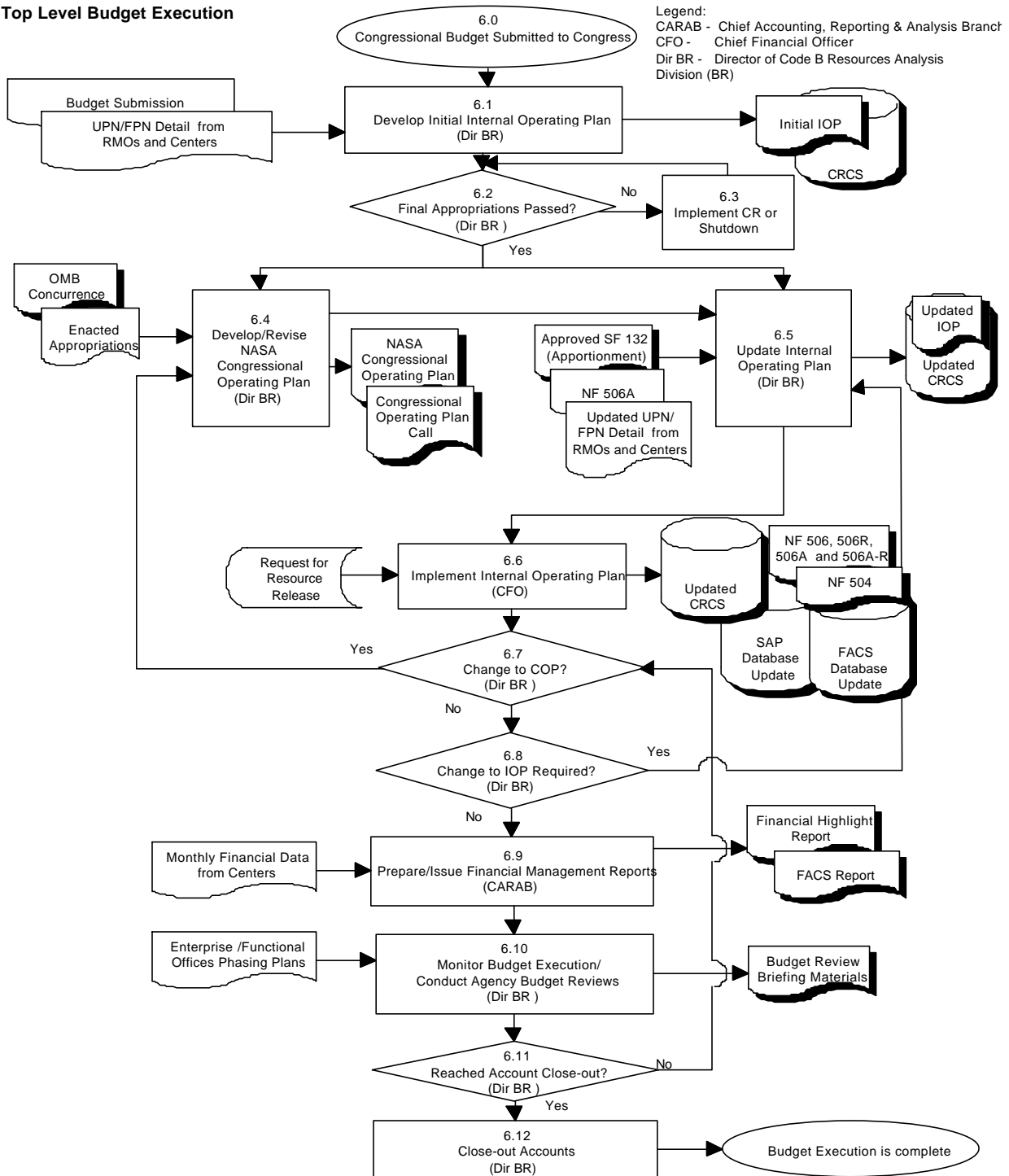
#### 4.0 References

- |      |                   |   |
|------|-------------------|---|
| 4.1  |                   | Annual Departments of Veterans Affairs and Housing and Urban Development, and Independent Agencies Appropriations Act   |
| 4.2  |                   | Annual National Aeronautics and Space Administration Authorization Act  |
| 4.3  | PL 101-576        | Chief Financial Officers Act of 1990  |
| 4.4  | FMM 9000 Series   | NASA Financial Management Manual,<br><a href="http://www.hq.nasa.gov/fmm/fmmintro.htm">http://www.hq.nasa.gov/fmm/fmmintro.htm</a>  |
| 4.5  |                   | GAO Principles of Federal Appropriations Law Second Edition, three volumes  |
| 4.6  | NPG 1000.2        | NASA Strategic Management Handbook<br><a href="http://nodis.hq.nasa.gov/Library/Directives/NASA-WIDE/Procedures/Organization_and_Administration/N_PG_1000_2.html">http://nodis.hq.nasa.gov/Library/Directives/NASA-WIDE/Procedures/Organization_and_Administration/N_PG_1000_2.html</a> |
| 4.7  | NPD 7000.3        | Allocation and Control of Agency Resources<br><a href="http://nodis.hq.nasa.gov/Library/Directives/NASA-WIDE/Policies/Program_Formulation/N_PD_7000_3D.html">http://nodis.hq.nasa.gov/Library/Directives/NASA-WIDE/Policies/Program_Formulation/N_PD_7000_3D.html</a>                   |
| 4.8  | NPD 9050.3        | Administrative Control of Appropriations and Funds<br><a href="http://nodis.hq.nasa.gov/Library/Directives/NASA-WIDE/Policies/Financial_Management/N_PD_9050_3D.html">http://nodis.hq.nasa.gov/Library/Directives/NASA-WIDE/Policies/Financial_Management/N_PD_9050_3D.html</a>         |
| 4.9  | NPG 1000.3        | The NASA Organization<br><a href="http://nodis.hq.nasa.gov/Library/Directives/NASA-WIDE/Procedures/Organization_and_Administration/N_HB_1101_3.html">http://nodis.hq.nasa.gov/Library/Directives/NASA-WIDE/Procedures/Organization_and_Administration/N_HB_1101_3.html</a>              |
| 4.10 | OMB Circular A-34 | Instructions on Budget Execution<br><a href="http://www.whitehouse.gov/omb/circulars/a034/a-34.pdf">http://www.whitehouse.gov/omb/circulars/a034/a-34.pdf</a>   |

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## 5.0 Flowchart

### Top Level Budget Execution

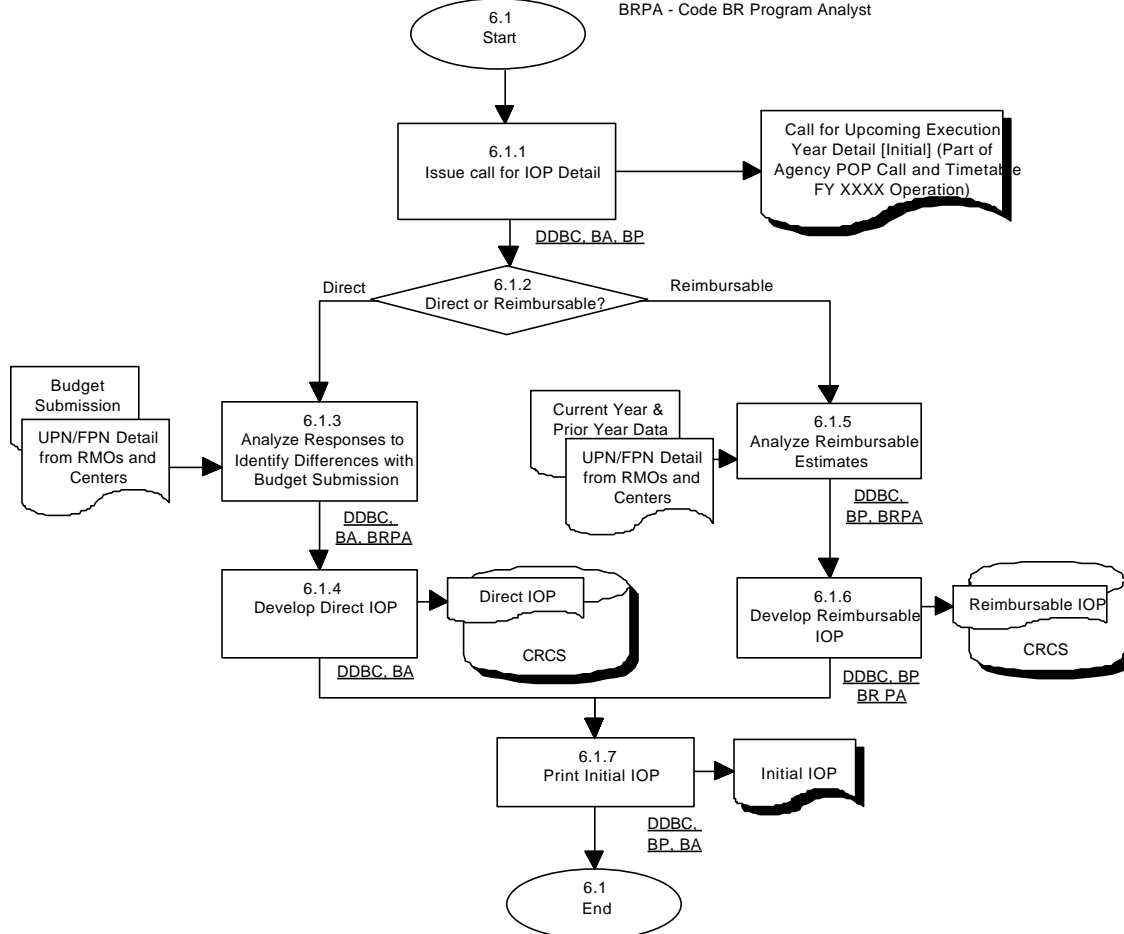


Note: Process is iterative and continuous; process deals with transactions in current fiscal year accounts and up to five previous fiscal years' active accounts

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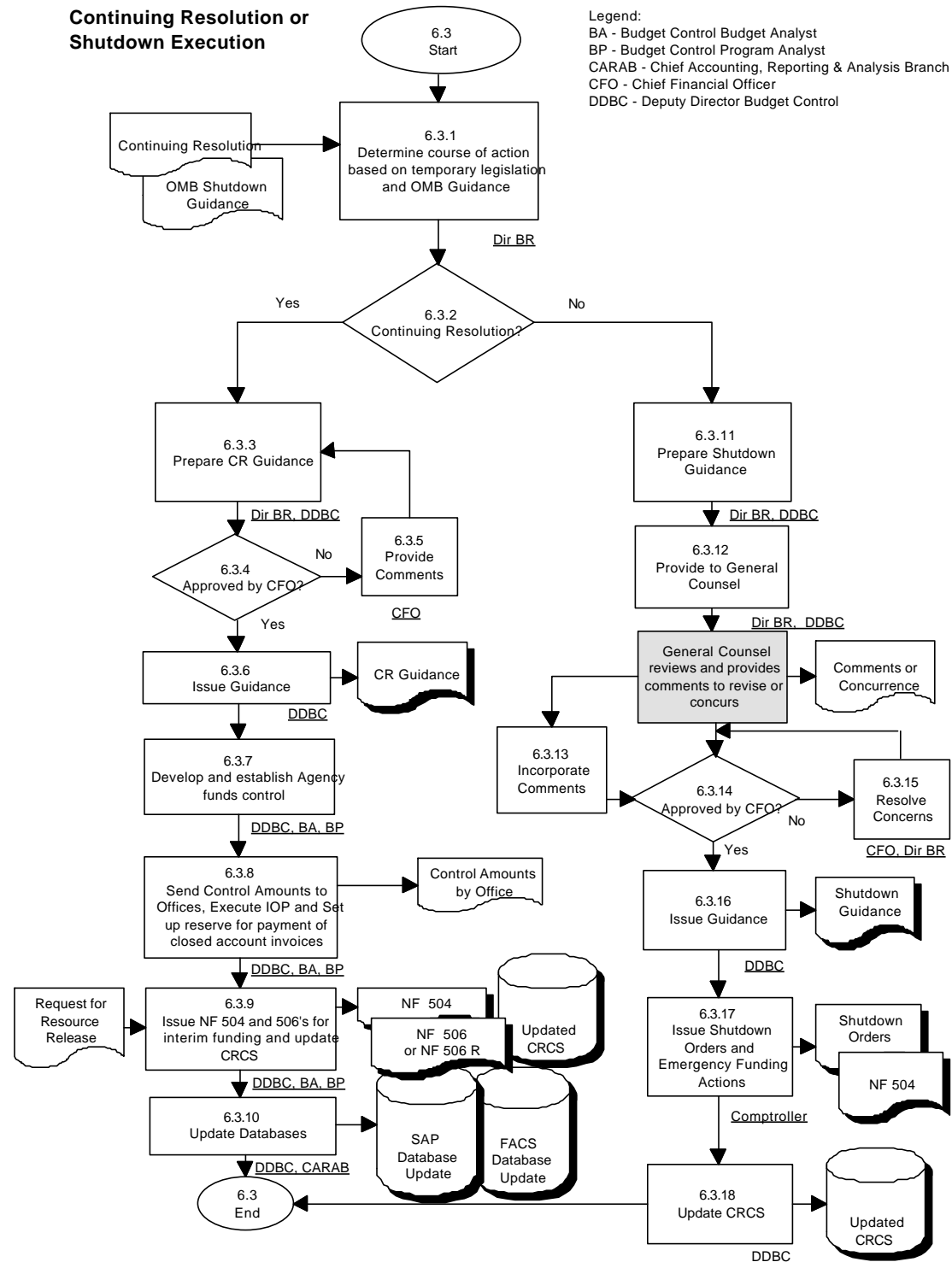
**Develop Initial Internal Operating  
Plan (detail of Congressional  
Budget Submission)**

Legend:  
BA - Budget Control Budget Analyst  
BP - Budget Control Program Analyst  
DDBC - Deputy Director Budget Control  
BRPA - Code BR Program Analyst





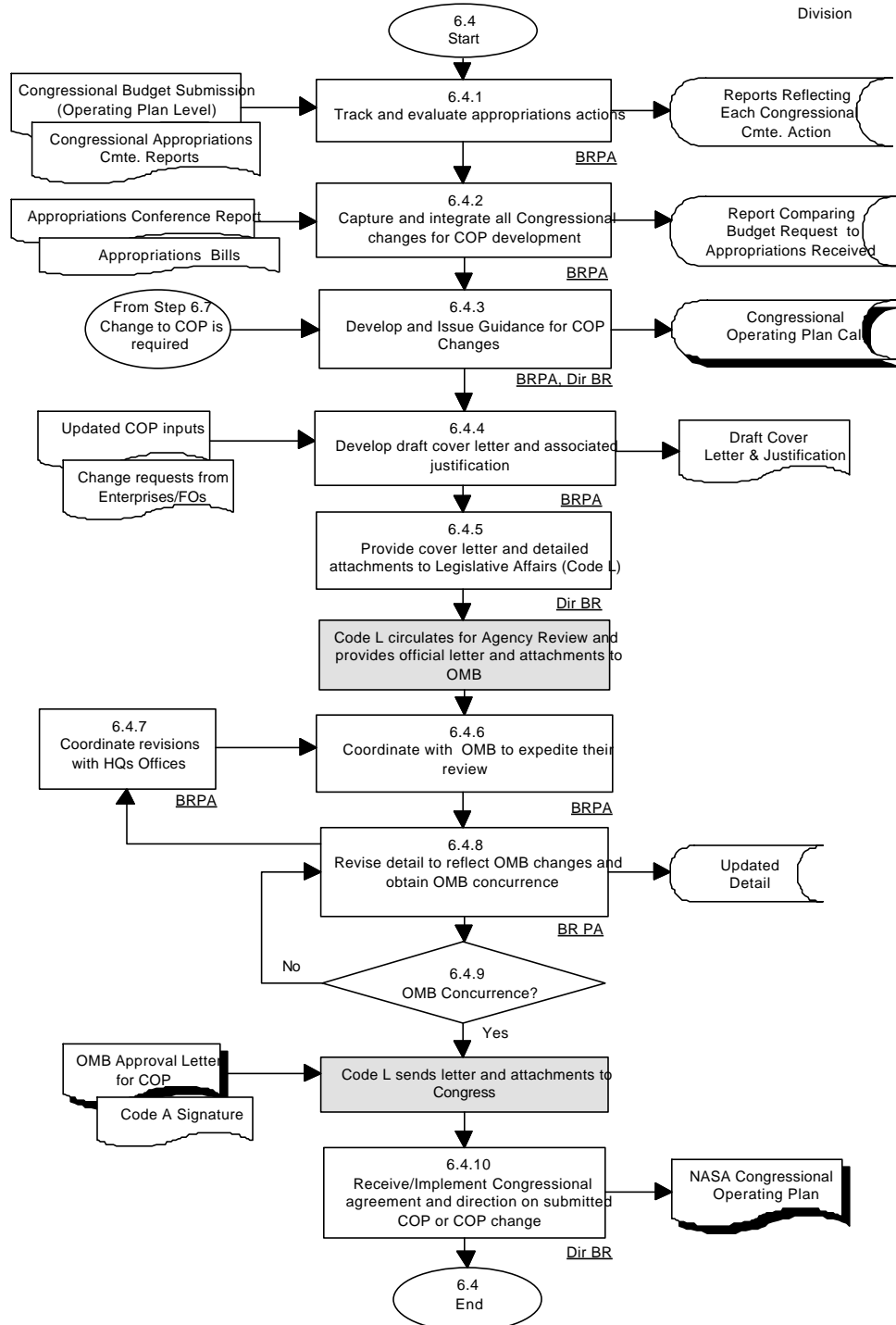
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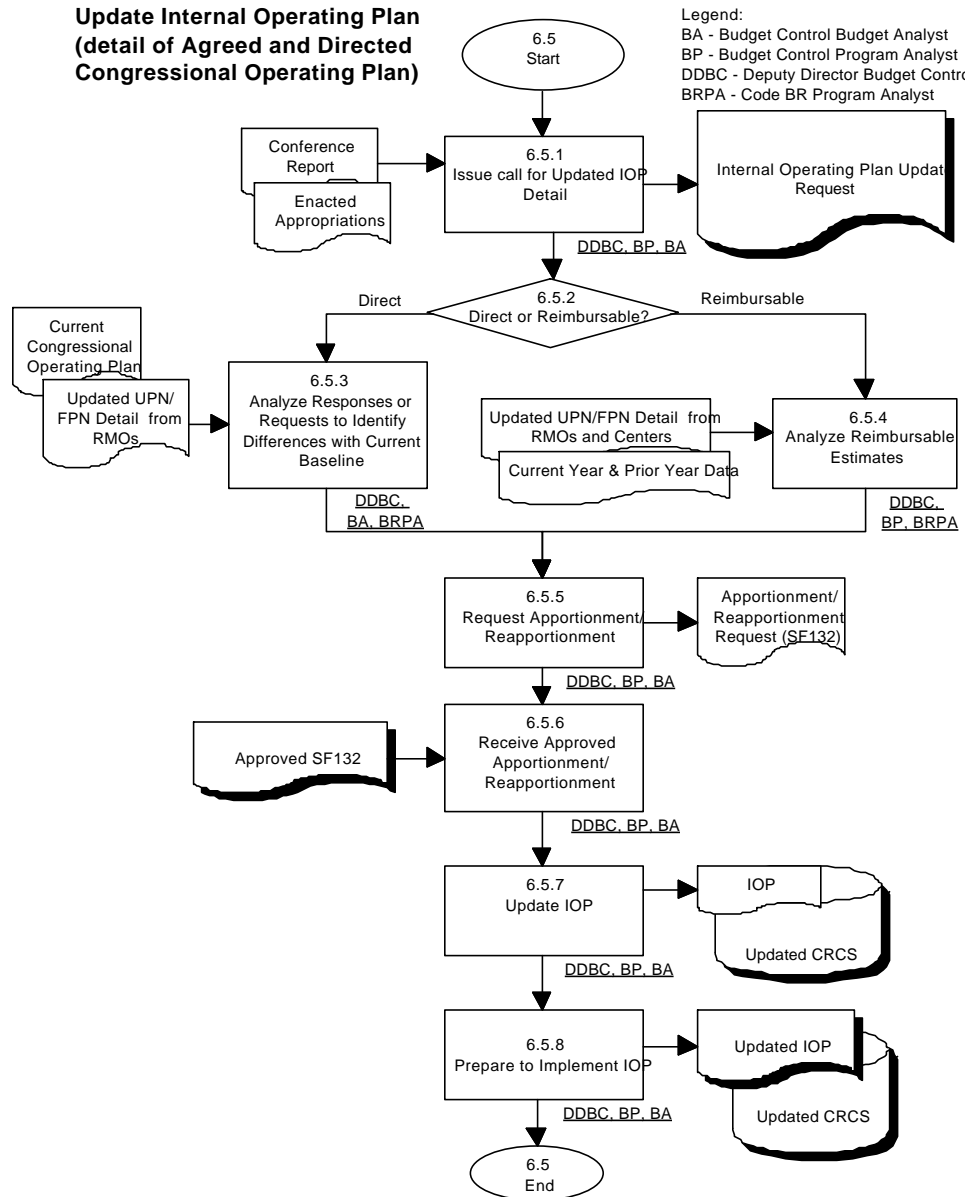
### Develop/Revise Congressional Operating Plan

Legend:  
BRPA - Code BR Program Analyst  
Dir BR - Director Resources Analysis  
Division



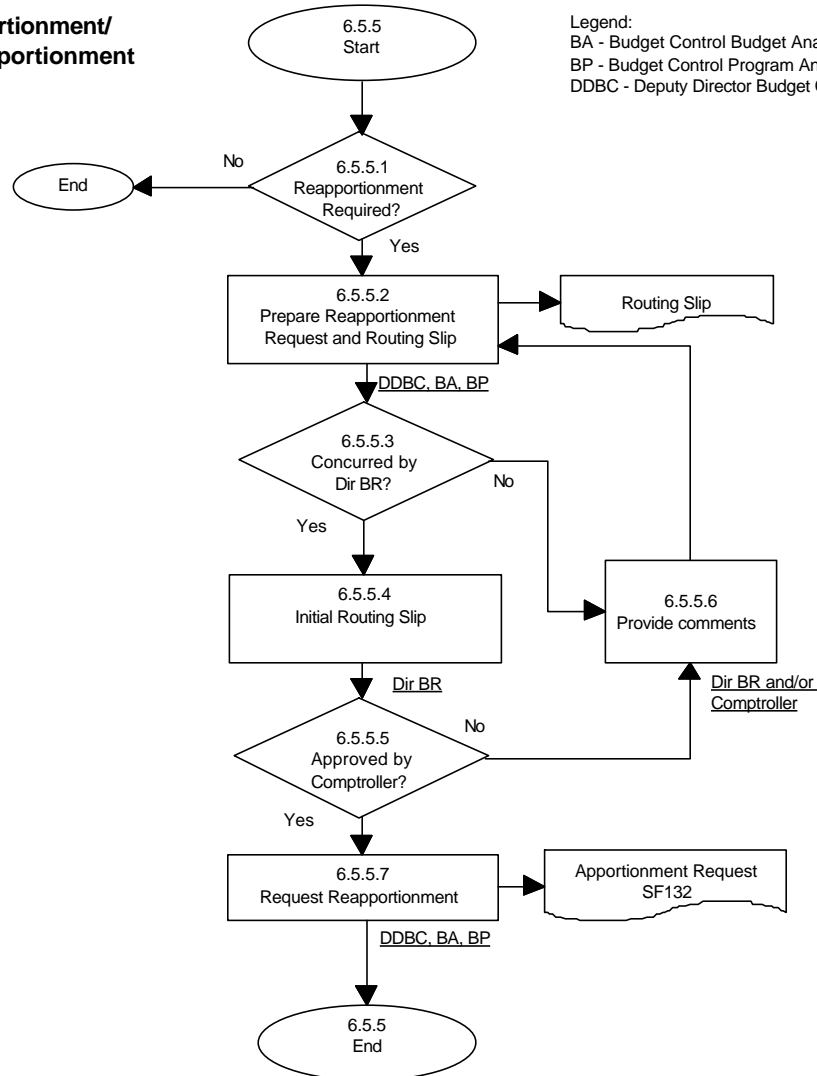
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# Update Internal Operating Plan (detail of Agreed and Directed Congressional Operating Plan)

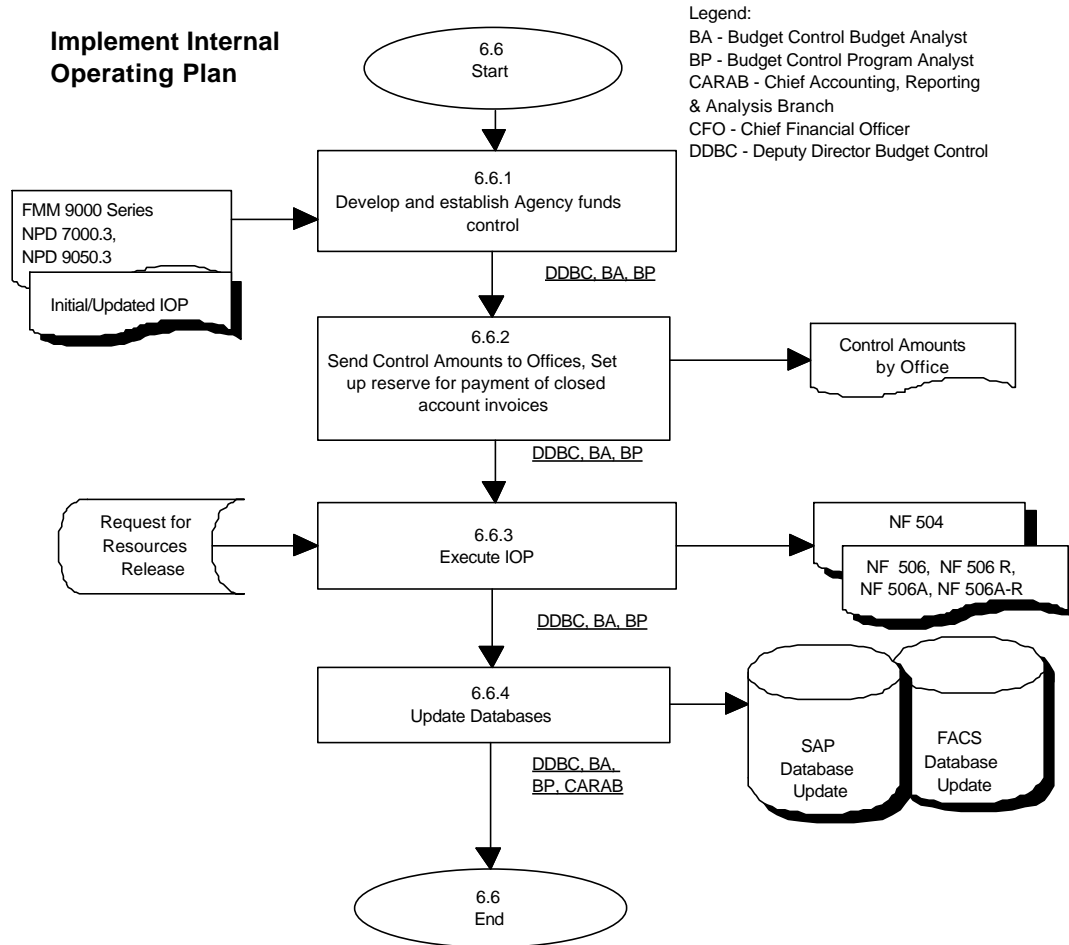


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**Apportionment/  
Reapportionment**

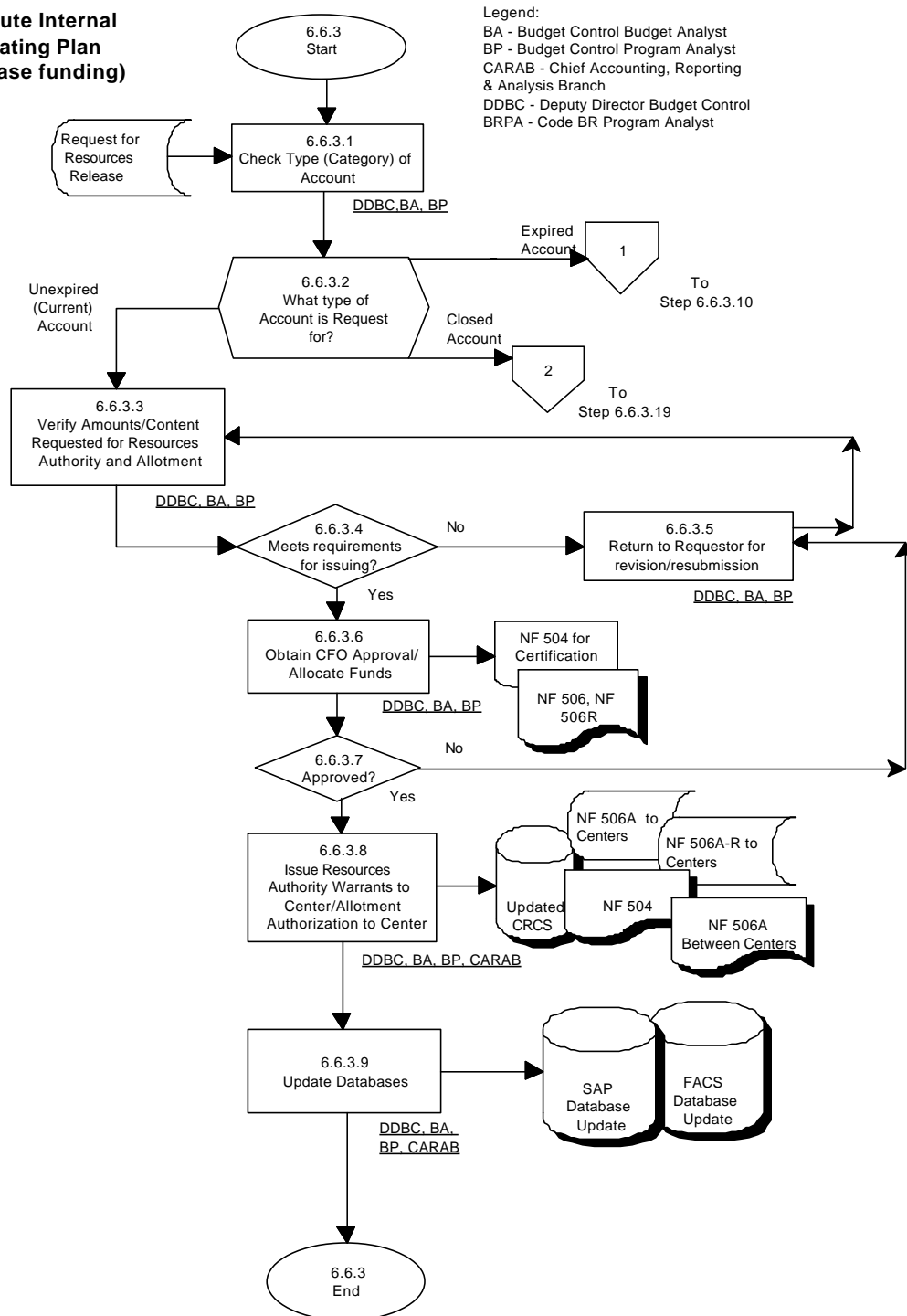


Responsible Office: CFO Resources Analysis Division  
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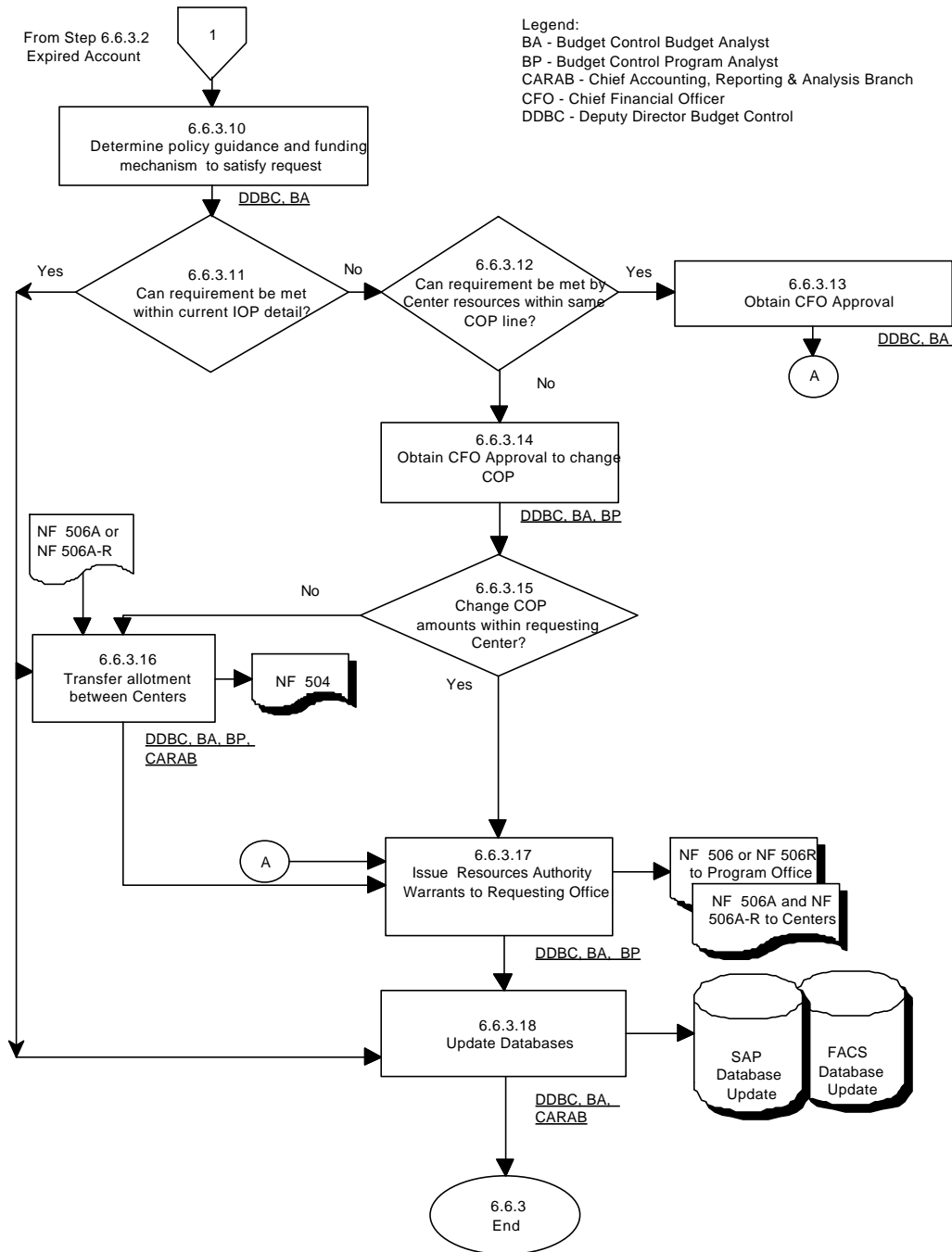


Responsible Office: CFO Resources Analysis Division  
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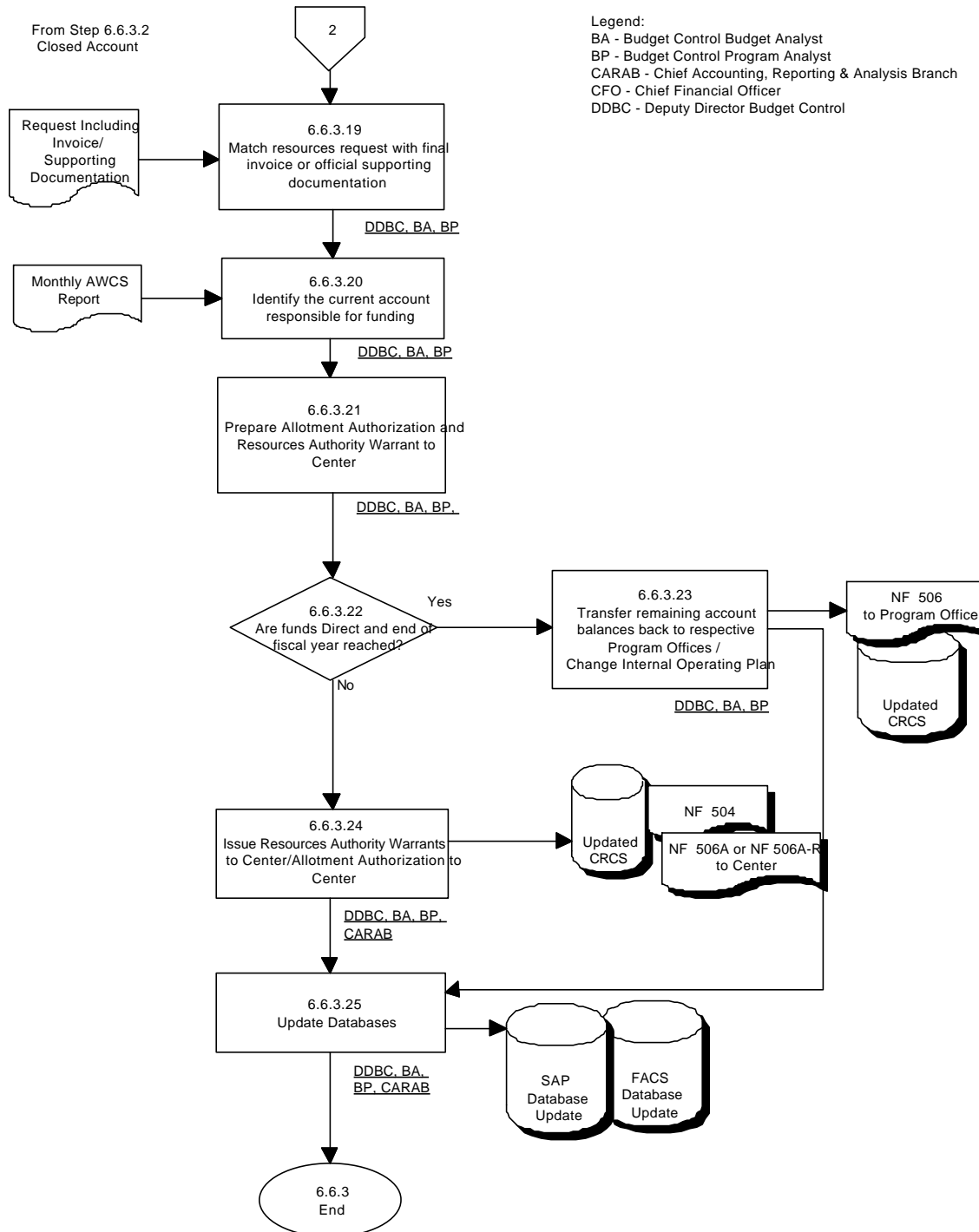
### Execute Internal Operating Plan (release funding)



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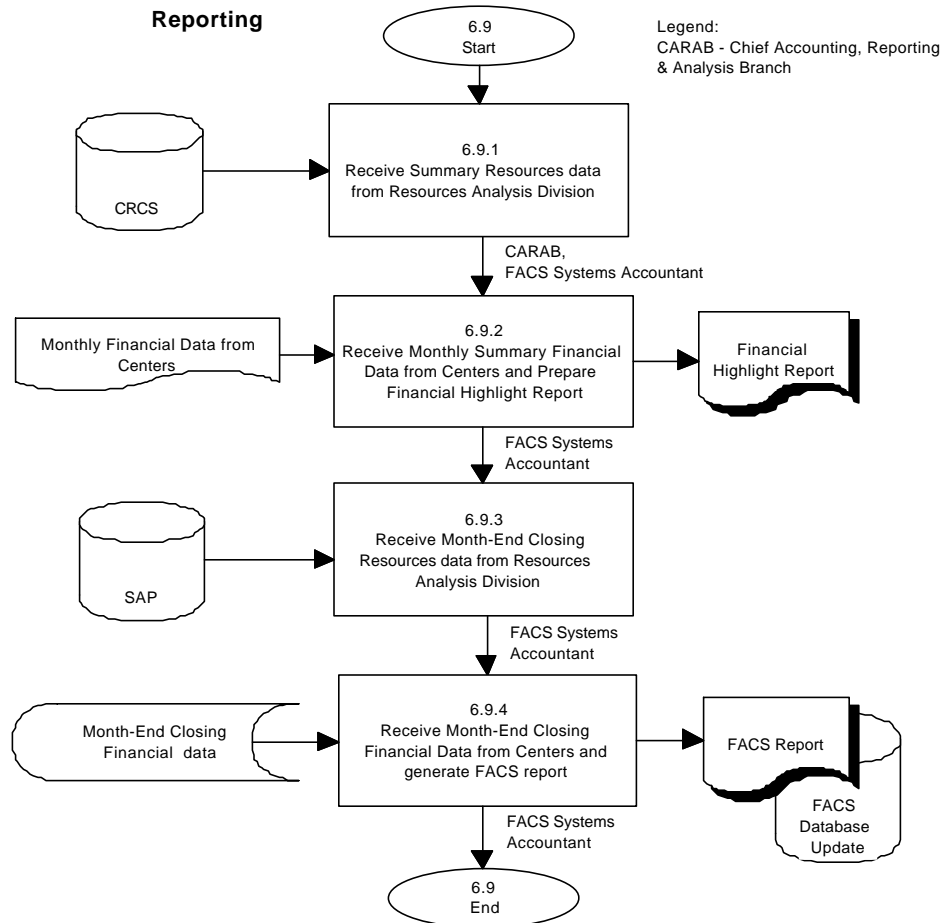


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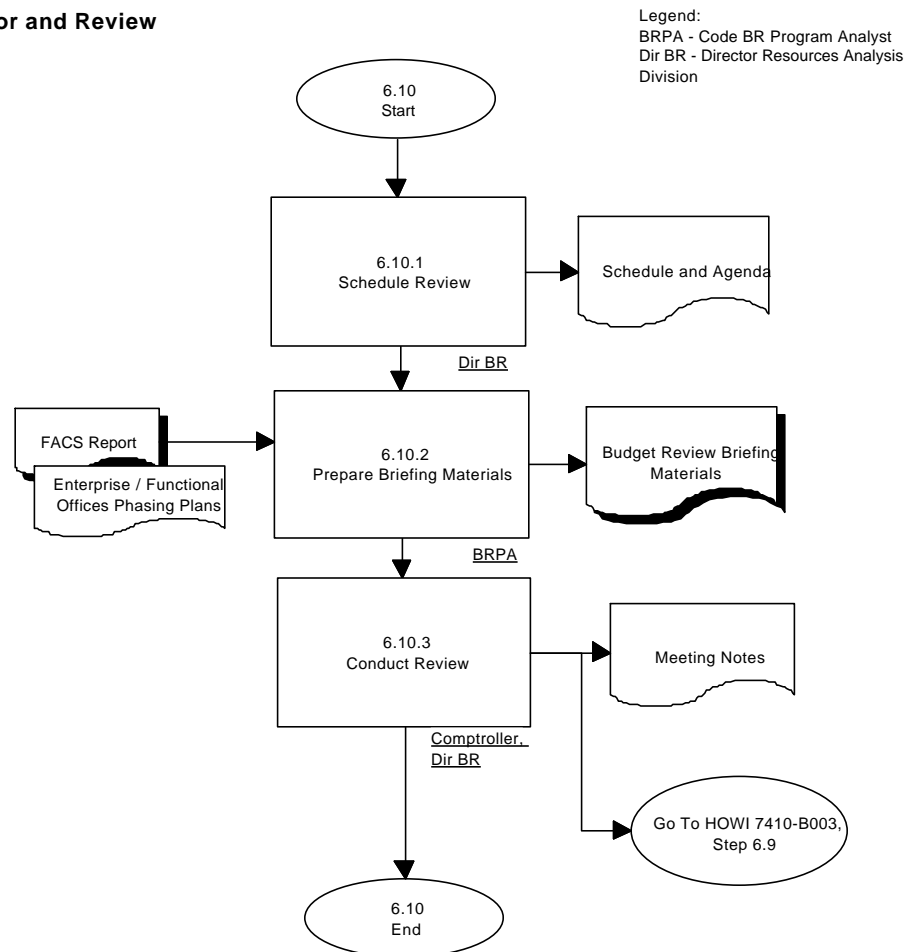


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## Monitor and Review



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## 6.0 Procedure

<u>Step</u>	<u>Actionee</u>	<u>Action</u>
6.0		The budget execution process starts with the receipt of the Congressional Budget Estimates from the budget formulation process
6.1	Dir BR	<i>Develop Initial Internal Operating Plan.</i> The Resources Analysis Division develops the Internal Operating Plan (IOP), which provides execution plan funding detail for the budget just submitted to the Congress. As the budget is submitted to the Congress at a higher level than the IOP for most line items, identification of funding contained in the Congressional Budget Estimates for each IOP level is required in order to begin the budget execution trace. The first phase of budget execution is the Congressional Budget Estimates submission that provides the initial baseline.
6.1.1	DDBC, BA, BP	<i>Issue call for IOP Detail.</i> Develop guidance and principles for the development of the IOP funding detail. As part of the annual Comptroller POP Call, provide this guidance to the Resources Management Offices (RMOs) and Centers and request that they provide IOP funding detail. Also request an update of reimbursable estimates contained in the Congressional Budget Estimates submission as part of Comptroller's annual budget call. Better data for the upcoming execution year is now available for work planned to support other agencies, state and local governments, and non-federal entities programs.
6.1.2		<i>Are funds Direct or Reimbursable?</i> If direct, proceed to Step 6.1.3. If reimbursable, proceed to Step 6.1.5.
6.1.3	DDBC, BA, BRPA	<i>Analyze Responses to Identify Differences with Budget Submission.</i> Receive/analyze responses and analyze appropriation inputs by IOP line item received from RMOs and identify differences between inputs and the current baseline.
6.1.4	DDBC, BA	<i>Develop Direct IOP.</i> Develop NASA Internal Operating Plan (IOP) for upcoming budget execution year. Ensure input to CRCS is consistent with the Congressional Budget submission. The Congressional Budget Estimates submission is the basis for funding actions taken until our appropriations bill is enacted – it is used as basis for operations under continuing resolutions. Enter the planning data into CRCS.
6.1.5	DDBC, BA	<i>Analyze Reimbursable Estimates.</i> Simultaneous with steps 6.1.3-6.1.4 analyze reimbursable estimates received from Resources Management Offices for covering all known requirements for upcoming year and consistency with current year and prior years' execution data.
6.1.6	DDBC, BP, BRPA	<i>Develop Reimbursable IOP.</i> Develop a reimbursable IOP to reflect the results of these inputs and analysis. Enter the planning data into CRCS.
6.1.7	DDBC, BP, BA	<i>Print Initial IOP.</i> Initial IOP includes both the Direct IOP and the Reimbursable IOP.
6.2	BRPA	<i>Final Appropriations Passed?</i> If appropriations have not passed, proceed to Step 6.3. If appropriations have passed, process continues to Steps 6.4 and 6.5 in parallel.

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<b>Step</b>	<b>Actionee</b>	<b>Action</b>
6.3	Dir BR	<i>Implement Continuing Resolution or Shutdown.</i> If there is no appropriations bill from Congress, agency operations may be sustained through Continuing Resolution legislation or curtailed through an OMB Government shutdown.
6.3.1	Dir. BR	<i>Determine course of action based on temporary legislation and OMB Guidance.</i>
6.3.2		<i>Continuing Resolution passed?</i> If yes, proceed to Step 6.3.3. If not, procedure goes to Step 6.3.11 to shut down agency.
6.3.3	Dir BR, DDBC	<i>Prepare CR Guidance.</i> If temporary appropriations are received, prepare continuing resolution (CR) guidance to Headquarters Offices and NASA Centers and submit to the CFO for review.
6.3.4		<i>Approved by CFO?</i> If the CFO does not approve the guidance, continue with step 6.3.5. Otherwise proceed to step 6.3.6.
6.3.5	CFO	<i>Provide comments.</i> Provide comments that will allow guidance to be issued. Continue back to step 6.3.3 to incorporate comments into revised guidance.
6.3.6	DDBC	<i>Issue Guidance.</i> Distributes guidance to Headquarters Offices and Centers for action. Continuing resolutions provide for automatic apportionment of funding to Agencies for the period that they continue operations.
6.3.7	DDBC, BA, BP	<i>Develop and Establish Agency Funds Control.</i> Establish funding availability control amounts by appropriation based on automatic apportionment.
6.3.8	DDBC, BA, BP	<i>Send Control Amounts to Offices, Execute IOP and Set up reserve for payment of closed account invoices.</i> Communicate funding availability to Headquarters Resources Offices to coincide with continuing resolution. Set up reserve for payment of closed account invoices by generating a NF 506 or NF 506R to Code BR. Funding for these payments is included in the annual Congressional Budget Estimates.
6.3.9	DDBC, BA, BP	<i>Issue NF 504 and 506's for interim funding and update CRCS.</i> Distribute NF504s to NASA Centers. Copies of all authorizations are provided by RMOs to the Resources Analysis Division. Also, copies of all subauthorizations issued are provided by the Centers to the Resources Analysis Division and are input to the CRCS database. Provide approved NF506s to RMOs for their allocation to NASA Centers on Resources Authority Warrant (NF 506A and A-R). The CRCS is updated. CRCS data is provided to Financial Management Division for the Monthly Financial Highlight and FACS reports.
6.3.10	DDBC, CAR AB	<i>Update databases.</i> Upload updated HQs Resources data to SAP Database. Update FACS database. Subprocess ends. Main process proceeds at 6.4 and 6.5 when final appropriations have passed.
6.3.11	Dir BR, DDBC	<i>Prepare Shutdown Guidance.</i> If appropriations have not been enacted to continue NASA operations for upcoming fiscal year, using guidance contained in OMB Bulletin 80-14, previous Code B shutdown guidance, and current guidance for OMB, prepare updated guidance to Headquarters Offices and NASA Centers (for Agency shutdown).

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<b>Step</b>	<b>Actionee</b>	<b>Action</b>
6.3.12	Dir BR, DDBC	<i>Provide to General Counsel.</i> Resources Analysis Division submits shutdown guidance to General Counsel for review and comment. General Counsel reviews and provides comments to revise the guidance or concurs with the guidance as prepared.
6.3.13	Dir BR, DDBC	<i>Incorporate comments.</i> Any comments received from General Counsel are incorporated into the Shutdown Guidance and submitted to the CFO.
6.3.14		<i>Approved by CFO?</i> Review the shutdown guidance. If the CFO does not approve, continue to step 6.3.15. If the CFO signs the guidance, proceed to step 6.3.16.
6.3.15	CFO, Dir BR	<i>Resolve concerns.</i> If the CFO does not approve the shutdown guidance, the CFO and the Resources Analysis Division work together to resolve any concerns. The Administrator is the final arbiter of unresolved concerns.
6.3.16	DDBC	<i>Issue Guidance.</i> Guidance is distributed to Headquarters Offices and Centers for action.
6.3.17	Comptroller	<i>Issue Shutdown Orders and Emergency Function Actions.</i> In accordance with the guidance, the shutdown orders are issued. Comptroller issues NF 504's for emergency funding as required during shutdowns. Shutdown is in effect until final appropriations or a continuing resolution is received.
6.3.18	DDBC	<i>Update CRCS Database.</i> CRCS database is updated to reflect shutdown status and actions and subprocess ends. Main process proceeds at Step 6.3.3 for a continuing resolution or 6.4 and 6.5 for final appropriation when shutdown is concluded.
6.4	Director BR	The Resources Analysis Division develops and revises the NASA Congressional Operating Plan. This is an iterative process that responds to changes received both from Congress and from the Resources Management Offices.
6.4.1	BRPA	<i>Track and evaluate appropriations actions.</i> BR Program Analyst monitors actions of Congressional Appropriations and Authorization Committees relevant to the Congressional Budget Submission. Actions of the Committees affecting the Budget Submission are documented in reports.
6.4.2	BRPA	<i>Capture and integrate all Congressional Changes for COP.</i> BR Program Analyst maintains electronic file report that compares the Budget Request to appropriations through the appropriations process. The report shows the latest Congressional adjustments (identifying specific reductions and/or additions to the budget that was submitted the previous February) compared to the Budget Request. The following subprocess steps document the steps performed in Code BR to obtain OMB concurrence and Congressional agreement with the COP.
6.4.3	BRPA, Dir BR	<i>Develop and Issue Guidance for COP Changes.</i> At the beginning of each fiscal year, the Resources Analysis Division issues, in the form of a Congressional Operating Plan Call, Operating Plan Change instructions to the Resource Management Offices (RMOs). The call asks them to submit all changes to the budget since it was submitted to Congress the previous February. These changes include those proposed by the RMOs as well as those that were made during the Appropriations process. The instructions to the RMOs include a cover letter identifying the data request and the due dates along with instructions, supplemental information and electronic data

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Step	Actionee	Action
		collection templates. These documents are developed based on the format used in the previous year, modified to reflect any additional appropriation and/or reporting requirements.
6.4.4	BRPA	<i>Develop draft cover letter and associated justification.</i> The RMOs submit their operating plan changes to their cognizant BR Program analyst [BR(P)]. BR(P) reviews/assesses the submittals. If there are any questions or disagreements, the BR analyst meets with their RMO and modifies the submittal with mutually agreeable changes. When BR(P) receives operating plan submittals from the RMOs, they perform an initial review and make editorial changes to clarify justification that may be confusing. Once BR(P) is satisfied with a draft, BR(P) provides their program office input to the BR Analyst that oversees Code L-related activities [BR(L)]. BR(L) integrates all program office input into consolidated detail and justification documents and develops a rough draft of the cover letter. BR(L) places the draft letter and justifications on the BR shared drive.
6.4.5	BRPA	<i>Provide cover letter to Legislative Affairs (Code L).</i> When Code L is ready to begin finalizing the letter, they verbally notify BR Analyst who sends the draft letter to Code L – Code L then takes control over the letter. Detailed attachments are provided. Code L gets Program Codes' approval.
6.4.6	BRPA	<i>Coordinate with OMB to expedite their review.</i> Once the operating plan attachments are sent to OMB, BR(L) calls OMB to see if meetings are desired to explain what is in the detailed attachments. If OMB desires, BR Analysts set up meetings between the RMOs, BR(P) and OMB to discuss the operating plan changes. OMB asks questions and/or requests additional information during the meetings or as follow-up after the meetings. BR(P) is responsible for making sure the RMOs understand the data request, collecting the data, and providing the information to OMB.
6.4.7	BRPA	<i>Coordinate revisions with HQs offices,</i> BRPA coordinates revisions with HQs offices, based on OMB comments.
6.4.8	BRPA	<i>Revise detail to reflect OMB changes and obtain OMB concurrence.</i> BR(P) then updates the operating plan changes that are in the shared drive, based on OMB comments. BR(P) coordinate revisions with HQs Offices, based on OMB comments. When all comments are integrated into the attachments, the final draft is sent to OMB. OMB provides comments to Code B and any changes to the documents are incorporated. Once all outstanding NASA action items have been answered and OMB is satisfied with the letter and attachments, OMB sends approval letter to Code B. Code B sends OMB approval letter to Code L.
6.4.9		<i>OMB Concurrence?</i> If OMB concurrence has been obtained, procedure moves to out-of-scope step as Code L sends the letter and attachments to Congress. If OMB concurrence has not been obtained, process returns to step 6.4.8.
6.4.10	Dir BR	<i>Receive/Implement Congressional agreement and direction on submitted COP.</i> Receive, document, and implement any Congressional direction on the approved COP. Mark up COP to reflect any changes.
6.5	Dir BR	<i>Update Internal Operating Plan.</i> Upon passage of final appropriations, detail of the Congressional Budget Submission is developed in parallel

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Step	Actionee	Action
		with development of the Congressional Operating Plan.
6.5.1	DDBC, BA, BP	<i>Issue call for Updated IOP Detail.</i> Updated UPN/FPN detail is requested from the RMOs and Centers throughout year to reflect changes needed to implement programs and activities.
6.5.2		<i>Are funds Direct or Reimbursable?</i> If direct, proceed to Step 6.5.3. If reimbursable, proceed to Step 6.5.4.
6.5.3	DDBC, BA, BRPA	<i>Analyze Responses to Identify Differences with Current Congressional Operating Plan.</i> Receive/analyze responses received from Resources Management Offices (RMOs) and appropriations received inputs by IOP line item and identify differences between inputs and the current baseline.
6.5.4	DDBC, BPRA, BP	<i>Analyze Updated Reimbursable Estimates.</i> Simultaneous with step 6.5.3. Receive/analyze updated reimbursable estimates received from Resources Management Offices and Centers for covering current requirements for upcoming year. For reimbursable, in addition to changes from RMOs, centers submit changes via e-mail and by the Year-End Financial Status of Reimbursements Reports from the Centers.
6.5.5	DDBC, BP, BA	<i>Request Apportionment.</i> Using the estimates from the appropriated IOP which has been adjusted to reflect appropriations received, prepare an SF132 to request OMB apportionment when appropriations are enacted for the upcoming execution year. (See Subprocess 6.5.5)
6.5.6	DDBC, BP, BA	<i>Receive Approved Apportionment.</i> Receive the approved SF132 from OMB.
6.5.7	DDBC, BA, BP	<i>Update IOP.</i> Update the IOP to reflect the results of these inputs and analysis. Enter the planning data into CRCS.
6.5.8	DDBC, BP, BA	<i>Prepare to Implement IOP.</i>
6.6	CFO	<i>Implement Internal Operating Plan.</i> Initiate series of subprocesses beginning at Step 6.6.1.
6.6.1	DDBC, BA, BP	<i>Develop and Establish Agency funds control.</i> Establish funding availability control amounts by appropriation based on approved apportionment as reflected in the updated IOP.
6.6.2	DDBC, BA, BP	<i>Send Control Amounts to Offices, Set up reserve for payment of closed account invoices.</i> Communicate funding availability to Headquarters Resources Offices to coincide with anticipated apportionment approval. Set up reserve for payment of closed account invoices by generating a NF 506 or NF 506R to Code BR. Funding for these payments is included in the annual Congressional Budget Estimates. Step 6.6.3.2 contains a subprocess for handling each of the three types of accounts - unexpired (current), expired, and closed. The subprocess narrative for Step 6.6.3.2 can be found at the end of this Section 6.0, following Step 6.12.
6.6.3	DDBC, BA, BP	<i>Execute IOP.</i> Offices' requests for Resources Release are processed and controlled following a subprocess for handling each of the three types of accounts — unexpired (current), expired and closed. The subprocess narrative for Step 6.6.3 can be found at the end of this Section 6.0, following Step 6.12

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Step	Actionee	Action
6.6.4	DDBC, BA, BP, CARAB	<i>Update databases.</i> Upload updated HQs Resources data to SAP Database. Update FACS database.
6.7	CFO	<i>Change to COP?</i> If identified changes affect the COP, proceed to step 6.4. This will result, upon notification of approval of the COP revision, in an approved SF 132, a revised IOP (Step 6.5), and action taken to implement changes. If changes do not affect the COP, proceed to Step 6.8.
6.8	CFO	<i>Change to IOP Required?</i> When changes affecting the Internal Operating Plan are identified, the Chief Financial Officer authorizes revision of the IOP and process proceeds to step 6.5 to revise the IOP and take action to implement resources changes.
6.9	CARAB	<i>Prepare/Issue Financial Management Reports.</i> In addition to resources release data by IOP received from the Resources Analysis Division, Centers provide monthly financial data (commitments, obligations, costs, and disbursements by UPN/FPN, program year, and fiscal year from their accounting systems. Inception to date obligation data is provided for the Highlight Report. Commitment, Obligation, cost, and disbursement data is then provided after final month-end closing on the 7 <sup>th</sup> working day of the month for the Financial and Contractual Status (FACS) database. The Financial Management Division combines the resources and financial data elements in the FACS database.
6.9.1	FACS Systems Acct.	<i>Receive Summary Resources data from Resources Analysis Division.</i> Deputy Director for Budget Control verifies HQ and Center Resources data and provides notification on the third to last work day of each month that data in CRCS is available for use in the Highlight Report. Resources data is extracted from CRCS.
6.9.2	FACS Systems Acct.	<i>Receive Monthly Summary Financial Data from Centers and prepare Highlight Report.</i> Centers provide preliminary summary data, which is integrated along with the Resources data received in the preceding step to generate the Highlight Report. The Highlight Report is issued via paper copy on the second workday of each month to provide management quick insight into summary level inception to date data for unexpired appropriations.
6.9.3	FACS Systems Acct.	<i>Receive Month-End Closing Resources data from Resources Analysis Division.</i> Updated CRCS data is received on the 8 <sup>th</sup> workday of each month for inclusion in the FACS report.
6.9.4	FACS Systems Acct.	<i>Receive Month-End Closing Financial Data from Centers and generate FACS report.</i> Commitment, obligation, cost and disbursement data is provided on the 7 <sup>th</sup> working day of the following month by the Centers. Data is combined with resources data received in Step 6.4.3 in the FACS database to generate the monthly FACS report. The FACS reports are distributed throughout the Agency. These reports provide financial data to be used in analyzing the status of the Agency's budget execution. The financial status of specific programs and activities are also provided to Agency management and used for external reporting purposes. FACS reports are available throughout the Agency via paper copies or electronically on Netscape using the ADOSS access system. Data is also available through an online query system.



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Step	Actionee	Action
6.10	Dir BR	<p>Monitor Budget Execution, Prepare for and Conduct CFO Quarterly Budget Reviews – The Resources Analysis Division monitors and assesses budget execution from an Agency-wide perspective while the Headquarters Enterprise, Institutional, and staff offices monitor and assess execution from a program or functional perspective.</p> <p>To fulfill the Chief Financial Officer's responsibility to monitor budget execution in the Agency and to provide for the efficient use of resources available to the Agency during the year, it is crucial that up-to-date information regarding the status of Agency programs including funding status and usage to date against plan for year be available at a central Agency source. This information must be accurate, timely, and readily available to senior NASA management officials for use in making programmatic, institutional or other budget decisions.</p>
6.10.1	Dir BR	<p><i>Schedule Review.</i> The Resources Analysis Division, under the direction of its Director and the NASA Comptroller, conducts Quarterly Reviews of the financial performance of the programs, projects and institutional support requirements against both its budget plans and Performance Plans. Shortly after the beginning of each fiscal year, a schedule of reviews is prepared outlining the schedule and agenda of the reviews. The schedule is distributed to the Enterprises and Functional Offices.</p>
6.10.2	BRPA	<p><i>Prepare Briefing Materials.</i> The briefings are prepared and presented by the staff of the Code BR division. Representatives of the Enterprises and Functional Offices (FOs) are invited to attend, support, defend and participate in the financial/performance status briefings.</p>
6.10.3	Dir BR	<p><i>Conduct Review.</i> The reviews are held as scheduled, normally encompassing a full day. Information and analysis is presented and interpreted for dissemination to agency management. Direction may be given to Enterprises/FOs regarding their performance for the next quarterly reporting period. Information will be gathered regarding budget actions that may be taken to ensure adherence to plans. Performance plan review is documented in HOWI 7410-B003 and links to this step at Step 6.9.</p>
6.11		Reached Account Close-out? If no, proceed to Step 6.7. If yes, proceed to Step 6.12
6.12	Dir BR	Close out accounts that have reached their end of life.
<b>Subprocess 6.5.5</b>		
6.5.5.1		<i>Reapportionment Required?</i> If yes, proceed to step 6.5.5.2. If no, subprocess ends.
6.5.5.2	DDBC, BA, BP	<i>Prepare Reapportionment Request and Routing Slip.</i> If changes approved require reapportionment of funding between appropriation accounts, prepare reapportionment request for the Comptroller submittal signature
6.5.5.3	Dir BR	<i>Concurred by Director BR?</i> If not concurred, proceed to step 6.5.5.6. Otherwise proceed to step 6.5.5.4.
6.5.5.4	Dir BR	<i>Initial routing slip</i> and forward to Comptroller
6.5.5.5		<i>Approved for Submission to OMB by Comptroller?</i> If no, proceed to step 6.5.5.6. Otherwise proceed to step 6.5.5.7. When approved, Comptroller signs Apportionment Request SF 132.

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Step	Actionee	Action
6.5.5.6	Dir BR/ Comptroller	<i>Provide comments</i> that will result in concurrence. Return to step 6.5.5.2.
6.5.5.7	DDBC, BA	<i>Request Reapportionment.</i> Forward the signed reapportionment request to OMB for approval, as change/changes cannot be implemented until reapportionment is accomplished.
<b>Subprocess 6.6.3</b>		
6.6.3.1	DDBC, BA, BP	<i>Check Type (Category) of Account.</i> Determine whether account is current, expired or closed. Verify the amounts and content requested for resources authorization and allotment authorization.
6.6.3.2	DDBC, BA, BP	<i>What type of account is request for?</i> For a current, unexpired account, continue to step 6.6.3.3. For an expired account, proceed to step 6.6.3.10. For a closed account, proceed to step 6.6.3.19.
6.6.3.3	DDBC, BA, BP	<i>Verify the amounts and content requested for resources authorization and allotment authorization.</i>
6.6.3.4	DDBC, BA, BP	<i>Meets requirements for issuing?</i> If the request does not meet the requirements for issuing, continue to step 6.6.3.5. Otherwise, proceed to step 6.6.3.6
6.6.3.5	DDBC, BA, BP	<i>Return to Requestor for revision/resubmission.</i> Return the request to the Requestor with an explanation of why the issuing requirements were not met. Resubmission returns to step 6.6.3.3.
6.6.3.6	DDBC, BA, BP	<i>Obtain CFO Approval/Allocate Funds.</i> Prepare NF 506 and/or NF 506R and send to CFO for approval to allocate funds. Concurrently, prepare and approve <i>Allotment Authorizations (NF 504.) to Centers for transmittal to CARAB for certification.</i>
6.6.3.7	CFO	<i>Approved?</i> If approved by CFO, continue to step 6.6.3.8. If not approved, proceed to step 6.6.3.5.
6.6.3.8	DDBC, BA, BP, CARAB	Issue NF 506 and/or NF 50R to RMOs who then issue 506A and 506A-R to Centers. Copies of all resources authorizations (NF 506A and 506A-R) issued are provided by RMOs to the Resources Analysis Division. Also, copies of all resources authorization subauthorizations (NF 506A) issued are provided by the Centers to the Resources Analysis Division and are input to the CRCS database by the Resources Analysis Division. NF 504s are sent to CARAB for certification and transmittal to Centers.
6.6.3.9	DDBC,BA, BP,CARAB	<i>Update databases.</i> Upload updated HQs Resources data to SAP Database. Update FACS database.
6.6.3.10	DDBC, BA	<i>Determine policy guidance and funding mechanism to satisfy request.</i> For expired funds, coordinate with the respective Program Office to determine most efficient means of satisfying request. Procedures to follow to provide resources for cost increases in expired appropriation accounts are provided in Chief Financial Officer's October 16, 1999, memorandum to Distribution (Appendix A).  If additional funding is required to satisfy the Center's request, a change within the IOP (funding transfer between Centers) is utilized if possible. If not possible, a Congressional Operating Plan change is required before the IOP can be revised.
6.6.3.11		<i>Can requirement be met within current IOP detail?</i> If requirement can be

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		met within overall project (IOP) resources, continue to step 6.6.3.16. Otherwise proceed to step 6.6.3.12.
6.6.3.12		<i>Can requirement be met by Center resources within same COP line?</i> If Center resources within the same COP line can meet requirement, continue to step 6.3.2.13. Otherwise proceed to step 6.3.2.14.
6.6.3.13	DDBC, BA	<i>Obtain CFO Approval.</i> Proceed to step 6.3.2.17.
6.6.3.14	DDBC, BA, BP	<i>Obtain CFO Approval to change COP.</i> Proceed to step 6.3.2.15
6.6.3.15		<i>Change COP amounts within requesting Center?</i> If it is more efficient to change the COP within the requesting Center, continue to step 6.3.2.17. Otherwise proceed to step 6.3.2.16.
6.6.3.16	DDBC, BA, BP, CARAB	<i>Transfer allotment between the centers,</i> preparing a NF 504 for the transfer. Proceed to step 6.3.2.17.
6.6.3.17	DDBC, BA, BP,	<i>Issue Resources Authority Warrant to Requesting Office.</i> Issue the NF506 to the Program Office. Most of the time, the NF 506A is issued by the RMOs. However, for accounts for which Code B is responsible, the Resources Analysis Division issues the 506A. The Resources Analysis Division issues all NF 506A-Rs.
6.6.3.18	DDBC, BA, BP, CARAB	<i>Update databases.</i> Upload updated HQs Resources data to SAP Database Update FACS database.
6.6.3.19	DDBC, BA, BP	<i>Match the resources request with a final invoice or official supporting documentation.</i>
6.6.3.20	DDBC, BA, BP	<i>Identify the current account responsible for funding.</i> Using the monthly AWCS Report and knowledge of budget structure history, identify the current account responsible for funding this request.
6.6.3.21	DDBC, BA, BP	<i>Prepare allotment authorization (NF 504) and resources authority warrant (NF 506A or NF506A-R) for the Center making the request.</i>
6.6.3.22		<i>Are funds Direct and end of fiscal year reached?</i> If yes, continue to step 6.3.2.23. Otherwise proceed to step 6.3.2.24.
6.6.3.23	DDBC, BA, BP	<i>Transfer remaining account balances back to respective Program Offices/Change IOP.</i> At the end of the fiscal year, transfer remaining balances of closed accounts back to respective Program Offices and change the IOP to reflect the transfer. Prepare NF506 for the Program Office and update the CRCS.
6.6.3.24	DDBC, BA, BP, CARAB	<i>Issue Allotment Authorization to Center/Resources Authority Warrants to Program Office.</i> Issue the NF506 to the Program office and the NF504 to the Center as appropriate. Update the CRCS database.
6.6.3.25	DDBC, BA, BP, CARAB	<i>Update databases.</i> Upload updated HQs Resources data to SAP Database. Update FACS database.

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## 7.0 Quality Records

<u>Record Identification</u>	<u>Owner</u>	<u>Location</u>	<u>Media</u>	<u>Schedule and Item Number</u>	<u>Retention and Disposition</u>
Initial IOP	BR	BR Division Files	Hardcopy	Schedule 7, Item 21.G.1	Permanent, retire to FRC by fiscal year when no longer needed for active reference or when 10 years old. Transfer to NARA when 20 years old.
CRCS	BR	HQ Central Computer System	Electronic	NA	Dynamic
OMB Approval Letter for COP	BR	BR Division Files	Hardcopy	Schedule 7, Item 21.D.1	Destroy 2 years after the close of the fiscal year.
NASA Congressional Operating Plan	BR	BR Division Files	Hardcopy	Schedule 7, Item 21.G.1	Permanent, retire to FRC by fiscal year when no longer needed for active reference or when 10 years old. Transfer to NARA when 20 years old.
Congressional Operating Plan Call	BR	BR Division Files	Electronic	Schedule 7, Item 21.D.1	Destroy 2 years after the close of the fiscal year.
Approved SF 132	BR	BR Division Files	Hardcopy	Schedule 7, Item 21.D.1	Destroy 2 years after the close of the fiscal year.
Updated IOP	BR	BR Division Files	Hardcopy	Schedule 7, Item 21.G.1	Permanent, retire to FRC by fiscal year when no longer needed for active reference or when 10 years old. Transfer to NARA when 20 years old.
Updated CRCS	BR	HQ Central Computer System	Electronic	NA	Dynamic
NF 504	BR	BR Division Files	Hardcopy	Schedule 7, Item 20.A	Permanent, Retire to FRC when 3 years old for annual accounts and 5 years for no year appropriations. Transfer to NARA when 10 years old.
NF 506	BR	BR Division Files	Hardcopy	Schedule 7, Item 24.A.1 and 2	Close the account at the end of the fifth fiscal year after the period of availability for obligation ends for fiscal year accounts. For no year accounts, close the account if (1) the head of agency or the President determines that the

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<b><u>Record Identification</u></b>	<b><u>Owner</u></b>	<b><u>Location</u></b>	<b><u>Media</u></b>	<b><u>Schedule and Item Number</u></b>	<b><u>Retention and Disposition</u></b>
					purposes for which the appropriation was made have been carried out; and (2) no disbursement has been made against the appropriation for two consecutive fiscal years. Records may be retired to an FRC or approved storage facility one-year after fiscal year in which account is closed. Destroy records 5 years after fiscal year in which account(s) is closed.
NF 506R	BR	BR Division Files	Hardcopy	Schedule 7, Item 24.A.1	Close the account at the end of the fifth fiscal year after the period of availability for obligation ends. Records may be retired to an FRC or approved storage facility one-year after account closes. Destroy 5 years after fiscal year in which account(s) is closed.
NF 506A-R	BR	BR Division Files	Hardcopy	Schedule 7, Item 24.A.1	Close the account at the end of the fifth fiscal year after the period of availability for obligation ends. Records may be retired to an FRC or approved storage facility one-year after account closes. Destroy 5 years after fiscal year in which account(s) is closed.
SAP Database Update	BR	MSFC Agency 3270 Computer	Electronic	NA	Dynamic
FACS Database Update	BF	MSFC Agency 3270 Computer	Electronic	NA	Dynamic
Financial Highlight Report	BF	BF Division Files	Hardcopy	Schedule 7, Item 21.E.1	Destroy when 5 years old
FACS Report	BF	BF Division Files	Hardcopy	Schedule 7, Item 21.E.1	Destroy when 5 years old
Budget Review Briefing Materials	BR	BR Division Files	Hardcopy	Schedule 7, Item 21.E.1	Destroy when 5 years old

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<b><u>Record Identification</u></b>	<b><u>Owner</u></b>	<b><u>Location</u></b>	<b><u>Media</u></b>	<b><u>Schedule and Item Number</u></b>	<b><u>Retention and Disposition</u></b>
Call for Upcoming Execution Year Detail (Initial), Part of Annual Comptroller's POP Call	BR	BR Division Files	Hardcopy	Schedule 7, Item 21.E.1	Destroy when 5 years old
CR Guidance	BR	BR Division Files	Hardcopy	Schedule 7, Item 21.E.1	Destroy when 5 years old
Shutdown Guidance	BR	BR Division Files	Hardcopy	Schedule 7, Item 21.E.1	Destroy when 5 years old
Shutdown Orders	BR	BR Division Files	Hardcopy	Schedule 7, Item 21.E.1	Destroy when 5 years old
Upcoming Execution Year General Guidance and Principles [Update] (Initial Guidance is Part of Agency POP Call and Timetable)	BR	BR Division Files	Hardcopy	Schedule 7, Item 21.E.1	Destroy when 5 years old
NF 506A	BR	BR Division Files	Hardcopy	Schedule 7, Item 24.A.1 and 2	Close the account at the end of the fifth fiscal year after the period of availability for obligation ends for fiscal year accounts. For no year accounts, close the account if (1) the head of agency or the President determines that the purposes for which the appropriation was made have been carried out; and (2) no disbursement has been made against the appropriation for two consecutive fiscal years. Records may be retired to an FRC or approved storage facility one-year after fiscal year in which account is closed. Destroy records 5 years after fiscal year in which account(s) is closed.

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## APPENDIX A

BR

October 16, 1996

TO: Distribution

FROM: B/Chief Financial Officer

SUBJECT: Availability of Expired Years Unobligated Resources Authority to Cover Cost Increases

This supersedes Code B May 12, 1994, memorandum, subject: Availability of Expired Years Unobligated Resources Authority. After an account's period of availability, it expires and is no longer available for incurring new obligations. Adjustments in expired accounts are allowed to increase valid obligations previously incurred during the unexpired period. At the end of the fifth year after an account expires, it is closed and other procedures are utilized. These memorandum revises procedures to follow when valid upward adjustments to contracts and other procurements funded from expired accounts are identified.

The use of unobligated resources authority, resulting from downward adjustments in previously recorded obligations, to cover increases for cost adjustments in accordance with 31 U.S.C. 1552 is subject to the following:

Center Approval--Adjustments may be made at the Center without NASA Headquarters approval provided that:

1. The total amount of the increase does not exceed \$100,000.
2. The increase is the result of an audited contract adjustment, court order requiring NASA to make payment, or Armed Services Board of Contract Appeals ruling (formerly NASA Board of Contract Appeals ruling).
3. The amount is currently available within the approved unique project (UPN) for the 2-year Research and Development (R&D); Space Flight, Control and Data Communications (SFCDC); Science, Aeronautics and Technology (SAT); Human Space Flight (HSF); Mission Support (MS) accounts. The amount is currently available within the approved unique project (FPN) for the 3-year Construction of Facilities accounts. The amount is currently available within the approved fund source for the 1-year Research and Program Management, Inspector General, and MS accounts.
4. Unobligated balance resides in the appropriate program year.

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5. The amount is available in the certified allotment.

Note: Copies of the documentation supporting the upward adjustment will be retained at the Center and made available upon request.

NASA Chief Financial Officer/Program Office Approval--Adjustments under the following conditions may not be made without prior approval of NASA Headquarters:

1. The total amount of the increase exceeds \$100,000.
2. The increase results from other than an audited contract adjustment, court orders requiring NASA to make payment, or Armed Services Board of Contract Appeals ruling.
3. The resources authority must be adjusted between approved UPN's, FPN's, or Fund Sources to provide resources authority in the approved UPN, FPN, or Fund Source.
4. The increase requires an adjustment in the resources authority/program plan amount.
5. The resources authority is not available in the appropriate program year account.
6. The increase requires a change in the certified allotment.

Note: Supporting documentation (DCAA audit report, court order requiring NASA to make payment, Armed Services Board of Contract Appeals ruling, or other pertinent documentation holding NASA legally liable for making payment) must be submitted with the request.

Requests to incur obligations that require NASA Chief Financial Officer/Program Office approval should be transmitted to Budget Control, Resources Analysis Division, Code BR, through the respective Headquarters Program Office. Budget Control will coordinate necessary adjustments with your staffs. If you have any questions, please call Mary G. Gaskins at (202) 358-2478.

Original signed by:  
Arnold G. Holz

**Distribution:** Center CFOs, Center Financial Management Officers (now DCFO for Finance, Center Resources Management Officers (now DCFO for Resources), Headquarters RMOs, Headquarters Financial Management Division